



COMMONWEALTH of VIRGINIA

Office of the Attorney General
Richmond 23219

Robert F. McDonnell
Attorney General

900 East Main Street
Richmond, Virginia 23219
804 - 786 - 2071
804 - 371 - 8946 TDD

MEMORANDUM

To: Mark C. Haskins, Policy Development Director
Virginia Department of Taxation

From: Flora T. Hezel
Assistant Attorney General-II

Date: June 19, 2007

Subject: Letter of Assurance for Amending the 23 VAC 10-210-693

I have reviewed the Department of Taxation's proposed amendment of the regulation applicable to the Virginia Retail Sales and Use Tax Regulations relating to government contractors to conform to Item 268 of the 2006 Budget Bill that was posted on the Virginia Regulatory Town Hall internet site on June 18, 2007. In my view, as counsel to the Department of Taxation, the Department may promulgate regulations pursuant to *Code of Virginia* § 58.1-203. In addition, Item 268 of the 2006 Budget Bill requires the Department to promulgate an emergency regulation to implement the changes provided for in Item 268. The amendment of 23 VAC 10-210-693 does not appear to conflict with the Constitution of the United States or the Constitution of the Commonwealth of Virginia, nor does it appear to conflict with any federal or state law currently in effect.

This memorandum addresses legal matters only and is not intended to serve, nor should it be construed, as a comment for or against the merits of the proposed regulations.

